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Elias Tzavelis

Tax Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)
SEARS HOLDINGS CORPORATION, *et al.*,¹) Chapter 11
Debtors.) Case No. 18-23538 (RDD)
) (Jointly Administered)
)

**TENTH COMBINED MONTHLY FEE STATEMENT OF DELOITTE TAX LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES INCURRED AS TAX SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD
FROM SEPTEMBER 1, 2019 THROUGH SEPTEMBER 30, 2019**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Services as:	Tax Services Provider to the Debtors
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 17, 2019
Period for which Compensation and Reimbursement is Sought:	September 1, 2019 through September 30, 2019

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innoval Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears de Puerto Rico, Inc. (3626)); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation (4658)); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: **\$8,891.00**

Amount of Expense Reimbursement Sought: **\$0.00**

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): **\$8,891.00**

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/07/19 Dkt. 2771	10/15/2018 – 11/30/2018	\$1,001,528.00	\$28,458.18	\$1,001,528.00	\$28,436.80
04/15/19 Dkt. 3212	12/01/2018 – 12/31/2018	\$724,338.50	\$10,156.37	\$724,338.50	\$10,156.37
04/15/19 Dkt. 3218	01/01/2019 – 01/31/2019	\$975,867.00	\$27,305.81	\$975,867.00	\$27,305.81
04/15/19 Dkt. 3219	02/01/2019 – 02/28/2019	\$565,589.75	\$4,349.96	\$561,773.50	\$4,349.96
06/13/19 Dkt. 4228	03/01/2019 – 03/31/2019	\$564,154.00	\$9,051.99	\$564,154.00	\$9,051.99
06/28/19 Dkt. 4386	04/01/2019 – 04/30/2019	\$542,700.75	\$5,068.85	\$542,700.75	\$5,068.85
08/12/19 Dkt. 4816	05/01/2019 – 05/31/2019	\$216,380.75	\$2,437.90	\$216,380.75	\$2,437.90
08/12/19 Dkt. 4819	06/01/2019 – 06/30/2019	\$62,490.50	\$82.17	\$62,490.50	\$82.17
Pending	07/01/2019 – 08/31/2019	\$125,251.00	\$0.00		

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period from September 1, 2019 through September 30, 2019

Professional	Level	Rate	Hours	Fees
Forrest, Jonathan	Partner/Principal	\$975.00	1.8	\$1,755.00
Carleo, Robert	Managing Director	\$850.00	2.9	\$2,465.00
Sullivan, Brian	Managing Director	\$850.00	0.6	\$510.00
Fielding, Stephen	Senior Manager	\$725.00	0.6	\$435.00
Butler, Mike	Manager	\$595.00	0.6	\$357.00
Espinola, Jonathan	Manager	\$595.00	0.2	\$119.00
Abrom, Carisa	Senior Consultant	\$325.00	3.1	\$1,007.50
Chatten, Colin	Consultant	\$325.00	6.9	\$2,242.50
Professional Subtotal:			16.7	\$8,891.00

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period from September 1, 2019 through September 30, 2019

Categories	Hours	Fees
Preparation of Fee Applications	10.0	\$3,250.00
State Tax Audit Services	3.7	\$3,094.00
Tax Restructuring Services	3.0	\$2,547.00
Fee's Category Subtotal :	16.7	\$8,891.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/03/2019				
Abrom, Carisa	Review fees for combined July and August monthly fee statement.	\$325.00	3.1	\$1,007.50
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.7	\$227.50
09/09/2019				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	1.2	\$390.00
Chatten, Colin	Sort fees and expenses into categories to assist Weil in analyzing which fees are reimbursable under the asset purchase agreement.	\$325.00	3.3	\$1,072.50
09/25/2019				
Chatten, Colin	Review combined monthly July and August fee application.	\$325.00	0.4	\$130.00
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.5	\$162.50
09/30/2019				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$325.00	0.8	\$260.00
Subtotal for Preparation of Fee Applications:				10.0 \$3,250.00

State Tax Audit Services

09/03/2019				
Carleo, Robert	Discussion with J. DeSimone (Massachusetts Department of Revenue) regarding settlement of claim in bankruptcy.	\$850.00	1.1	\$935.00
09/04/2019				
Carleo, Robert	Review settlement claim in bankruptcy.	\$850.00	0.6	\$510.00

Sears Holdings Corporation**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>State Tax Audit Services</i>				
09/05/2019				
Carleo, Robert	Prepare email to B. Sullivan (Deloitte) regarding status of Massachusetts sales tax settlement to assess next steps.	\$850.00	0.8	\$680.00
Espinola, Jonathan	Draft email to R. Carleo regarding status of audit settlements.	\$595.00	0.2	\$119.00
09/06/2019				
Sullivan, Brian	Review email from B. Carleo (Deloitte) regarding status of Massachusetts sales tax settlement to assess next steps.	\$850.00	0.6	\$510.00
09/12/2019				
Carleo, Robert	Discussion with K. Brown (Massachusetts Department of Revenue) regarding procedure for settlement of claim in bankruptcy.	\$850.00	0.4	\$340.00
Subtotal for State Tax Audit Services:			3.7	\$3,094.00
<i>Tax Restructuring Services</i>				
09/23/2019				
Butler, Mike	Call to discuss potential distribution to be made by ESL with S. Fielding, E. Tzavelis and J. Forrest of Deloitte Tax.	\$595.00	0.6	\$357.00
Fielding, Stephen	Call to discuss potential distribution to be made by ESL with M. Butler, E. Tzavelis and J. Forrest of Deloitte Tax.	\$725.00	0.6	\$435.00
Forrest, Jonathan	Call to discuss potential distribution to be made by ESL with S. Fielding, E. Tzavelis and M. Butler of Deloitte Tax.	\$975.00	0.6	\$585.00
Forrest, Jonathan	Review net operating loss trading motion to assess next steps.	\$975.00	1.2	\$1,170.00
Subtotal for Tax Restructuring Services:			3.0	\$2,547.00
Total			16.7	\$8,891.00

Sears Holdings Corporation**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

September 01, 2019 - September 30, 2019

Recapitulation

Name	Rate	Hours	Fees
Forrest, Jonathan	\$975.00	1.8	\$1,755.00
Carleo, Robert	\$850.00	2.9	\$2,465.00
Sullivan, Brian	\$850.00	0.6	\$510.00
Fielding, Stephen	\$725.00	0.6	\$435.00
Butler, Mike	\$595.00	0.6	\$357.00
Espinola, Jonathan	\$595.00	0.2	\$119.00
Abrom, Carisa	\$325.00	3.1	\$1,007.50
Chatten, Colin	\$325.00	6.9	\$2,242.50